



KATHY HOCHUL  
Governor

FRANK T. WALSH, JR.  
Acting Medicaid Inspector General

April 19, 2022

Benito V. Manuel, MD  
6 Hart Place  
Dix Hills, New York 11746-6214

Revised Final Audit Report  
Audit #: 2017Z61-020T  
Provider #: 00279218

Dear Provider:

**The Office of the Medicaid Inspector General hereby rescinds the Final Audit Report for Audit # 2017Z61-020T issued on June 15, 2017. It is replaced by this Revised Final Audit Report.**

This letter constitutes the Office of the Medicaid Inspector General's (OMIG) Final Audit Report of Benito V. Manuel, MD (Provider).

The New York State Department of Health (DOH) is the single state agency responsible for the administration of the Medicaid program. As part of its responsibility as an independent entity within DOH, the Office of the Medicaid Inspector General (OMIG) conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are directed at assessing provider compliance with applicable laws, regulations, rules and policies of the Medicaid program as set forth in New York Public Health Law, New York Social Services Law, the regulations of DOH (Titles 10 and 18 of the New York Codes Rules and Regulations), the regulations of the Office of Mental Hygiene (Title 14 of the New York Codes Rules and Regulations), the regulations of the Education Department (Title 8 of the New York Codes Rules and Regulations), DOH's Medicaid Provider Manuals and Medicaid Update publications.

The objective of this audit was to assess the Provider's adherence to applicable laws, regulations, rules and policies governing the New York State Medicaid program and to recover paid claims for physician's services provided under an Office of Mental Health (OMH) Article 31 Licensed Outpatient Program.

Although you did not respond to the Draft Audit Report dated April 20, 2017, OMIG has determined that for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations. OMIG has concluded that no further action is required pertaining to this audit.

The Provider has the right to challenge this action and determination by requesting an administrative hearing within sixty (60) days of the date of this notice. In accordance with 18 NYCRR Section 519.18(a), "The issues and documentation considered at the hearing are limited to issues directly relating to the final determination. An appellant may not raise issues regarding the methodology used to determine any rate of payment or fee, nor raise any new matter not considered by the department upon submission of objections to a draft audit or notice of proposed agency action."

If the Provider wishes to request a hearing, the request must be submitted in writing within sixty (60) days of the date of this notice to:

General Counsel  
New York State  
Office of the Medicaid Inspector General  
Office of Counsel  
800 North Pearl Street  
Albany, New York 12204

Questions regarding the request for a hearing should be directed to Office of Counsel, at [REDACTED]

OMIG reserves the right to conduct further reviews of your participation in the Medicaid program, take action where appropriate, and recover any associated overpayments. If you have any questions regarding the above, please contact [REDACTED] or through email at [REDACTED]. Thank you for your cooperation.

Sincerely,

[REDACTED]

System Match and Recovery  
Division of Systems Utilization and Review  
Office of the Medicaid Inspector General

CERTIFIED MAIL #: 7018 0680 0002 0998 2402  
RETURN RECEIPT REQUESTED